



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

February 25, 2019

USA Today
Gregory Korte
1575 Eye Street N.W.
Suite 350
Washington, DC 20005-3934

Dear Mr. Korte:

I am responding to your Freedom of Information Act (FOIA) request dated January 17, 2019, that we received on January 28, 2019.

You asked for all annual statistical reports from the Federal Employee/Retiree Delinquency Initiative (FERDI) for fiscal years 2017 and 2018. Please include both the Civilian/Military/Retiree Summary Report and the Civilian/Military/Retiree Detail Report.

Enclosed are four pages responsive to your request for FERDI report including both Civilian/Military/Retiree Summary Report and Civilian/Military/Retiree Detail Report for fiscal year 2017. This is a full grant to this portion of your request.

FERDI report including both Civilian/Military/Retiree Summary Report and Civilian/Military/Retiree Detail Report for fiscal year 2018 is not yet available. Therefore, we have no documents responsive to this portion of your request.

You may contact our FOIA Public Liaison, Herbert Ottenbreit, to discuss your request at:

300 North Los Angeles St., 3rd Fl., MS 4515
Los Angeles, CA 90012-3308
(213) 372-4599

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues, you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552*, to explain your appeal rights.

If you have any questions, please call Tax Law Specialist Lauri Takeguchi, ID # 1000682891, at 408-283-1465, or write to: Internal Revenue Service, Centralized Processing Unit, P.O. Box 621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number F19028-0114.

Sincerely,

A handwritten signature in dark ink, appearing to read "Herbert Ottenbreit", with a long horizontal flourish extending to the right.

Herbert Ottenbreit
Disclosure Manager
Disclosure Office 14

Enclosures (2)
Responsive documents
Notice 393

Internal Revenue Service
Federal Employee/Retiree Delinquency Initiative (FERDI)
CIVILIAN / MILITARY / RETIREE DETAIL REPORT
September 30, 2017

Dept/Agency/Category ¹	Taxpayer Count	Balance Owed	Workforce ²	Delinquency Rate ³
Executive Departments				
Department of Agriculture	2,188	\$ 19,304,234	93,401	2.34%
Department of the Air Force	6,069	\$ 47,142,464	188,955	3.21%
Department of the Army	10,039	\$ 77,193,081	274,191	3.66%
Department of Commerce	1,577	\$ 18,379,610	47,704	3.31%
Department of Defense	5,047	\$ 42,329,540	139,168	3.63%
Department of Education	164	\$ 2,727,984	4,059	4.04%
Department of Energy	291	\$ 2,967,843	14,762	1.97%
Department of Health and Human Services	3,223	\$ 39,520,098	84,822	3.80%
Department of Homeland Security	5,356	\$ 44,825,093	198,399	2.70%
Department of Housing and Urban Development	342	\$ 7,391,286	7,827	4.37%
Department of the Interior	1,723	\$ 14,974,387	68,275	2.52%
Department of Justice	2,413	\$ 22,459,228	115,976	2.08%
Department of Labor	444	\$ 5,873,522	15,016	2.96%
Department of the Navy	8,051	\$ 60,186,807	250,036	3.22%
Department of State ⁴	302	\$ 4,873,069	12,301	2.46%
Department of Transportation	1,228	\$ 15,213,594	54,748	2.24%
Department of the Treasury	1,387	\$ 8,817,063	96,040	1.44%
Department of Veterans Affairs	16,059	\$ 171,117,145	381,457	4.21%
Independent Agencies (100 or more employees)				
Armed Forces Retirement Home	17	\$ 304,805	301	5.65%
Broadcasting Board of Governors	48	\$ 599,662	1,504	3.19%
Commodity Futures Trading Commission	15	\$ 44,361	705	2.13%
Consumer Financial Protection Bureau	30	\$ 1,820,670	1,657	1.81%
Corporation for National and Community Service	8	\$ 111,889	595	1.34%
Court Services and Offender Supervision Agency	73	\$ 1,169,085	1,171	6.23%
Defense Nuclear Facilities Safety Board	X	X	X	X
Environmental Protection Agency	374	\$ 4,681,465	15,058	2.48%
Executive Office of the President ⁵	48	\$ 640,736	1,718	2.79%
Export-Import Bank of the United States	20	\$ 188,129	441	4.54%
Farm Credit Administration	3	\$ 3,065	289	1.04%
Federal Communications Commission	52	\$ 2,546,316	1,490	3.49%
Federal Deposit Insurance Corporation	111	\$ 1,908,120	6,101	1.82%
Federal Election Commission	7	\$ 207,457	322	2.17%
Federal Housing Finance Agency	14	\$ 207,485	733	1.91%
Federal Labor Relations Authority	6	\$ 210,835	137	4.38%
Federal Maritime Commission	5	\$ 34,978	122	4.10%
Federal Mediation and Conciliation Service	8	\$ 119,701	222	3.60%
Federal Reserve System - Board of Governors	81	\$ 759,130	2,781	2.91%
Federal Retirement Thrift Investment Board	8	\$ 153,997	269	2.97%

**Internal Revenue Service
Federal Employee/Retiree Delinquency Initiative (FERDI)**

**CIVILIAN / MILITARY / RETIREE SUMMARY REPORT
September 30, 2017**

Category	Total Workforce			FERDI Taxpayer Count ¹ (Excluding Installment Agreements)			Balance Owed (Excluding Installment Agreements)			Delinquency Rate ²	
	2017	2016	% Change	2017	2016	% Change	2017	2016	% Change	2017	2016
CIVILIAN EMPLOYEES	2,936,218	2,914,085	0.76%	107,518	115,454	-6.87%	\$ 1,006,609,426	\$ 1,020,746,436	-1.38%	3.66%	3.96%
CIVILIAN RETIRED	2,099,232	2,077,804	1.03%	51,932	56,076	-7.39%	\$ 592,545,417	\$ 632,341,761	-6.29%	2.47%	2.70%
MILITARY ACTIVE DUTY	1,408,723	1,409,577	-0.06%	16,138	17,613	-8.37%	\$ 45,850,873	\$ 48,340,579	-5.15%	1.15%	1.25%
MILITARY RESERVE/GUARD	1,093,938	1,120,231	-2.35%	24,008	24,996	-3.95%	\$ 135,843,434	\$ 133,412,365	1.82%	2.19%	2.23%
MILITARY RETIRED	2,362,612	2,335,433	1.16%	83,308	91,635	-9.09%	\$ 1,326,855,656	\$ 1,452,047,454	-8.62%	3.53%	3.92%
TOTAL:	9,900,723	9,857,130	0.44%	282,904	305,774	-7.48%	\$ 3,107,704,806	\$ 3,286,888,595	-5.45%	2.86%	3.10%

Notes:

¹For the purpose of this table, an employee is considered delinquent if he has an unresolved federal income tax delinquency in the form of a balance owed and/or an unfiled tax return. *Accounts in currently not collectible, combat zone, offer in compromise, or bankruptcy/litigation status are included. Employees in installment agreements are excluded.*

²Number of delinquent employees / total workforce.

CIVILIAN / MILITARY / RETIREE DETAIL REPORT
September 30, 2017

Dept/Agency/Category ¹	Taxpayer Count	Balance Owed	Workforce ²	Delinquency Rate ³
Federal Trade Commission	29	\$ 158,262	1,137	2.55%
General Services Administration	366	\$ 5,600,510	11,498	3.18%
Government Publishing Office	120	\$ 2,005,592	1,736	6.91%
Int'l Boundary and Water Comm: U.S. and Mexico	7	\$ 24,075	253	2.77%
Merit Systems Protection Board	7	\$ 205,808	219	3.20%
Millennium Challenge Corporation	4	\$ 27,581	313	1.28%
National Aeronautics and Space Administration	285	\$ 3,250,739	17,189	1.66%
National Archives and Records Administration	92	\$ 727,482	2,901	3.17%
National Credit Union Administration	22	\$ 123,193	1,152	1.91%
National Endowment for the Arts	3	\$ 75,072	160	1.88%
National Endowment for the Humanities	6	\$ 50,119	150	4.00%
National Labor Relations Board	31	\$ 454,440	1,469	2.11%
National Science Foundation	44	\$ 457,906	1,479	2.97%
National Transportation Safety Board	7	\$ 40,225	406	1.72%
Overseas Private Investment Corporation	9	\$ 18,394	263	3.42%
Peace Corps	28	\$ 80,790	1,028	2.72%
Pension Benefit Guaranty Corporation	35	\$ 407,535	953	3.67%
Presidio Trust	7	\$ 85,192	327	2.14%
Railroad Retirement Board	34	\$ 149,854	892	3.81%
Securities and Exchange Commission	85	\$ 1,056,064	4,591	1.85%
Selective Service System	7	\$ 36,508	178	3.93%
Small Business Administration	148	\$ 1,410,455	5,249	2.82%
Smithsonian Institution	285	\$ 1,647,248	4,806	5.93%
Social Security Administration	2,242	\$ 25,235,040	62,297	3.60%
Tennessee Valley Authority	247	\$ 2,702,490	10,092	2.45%
U.S. Agency for International Development	119	\$ 835,861	3,653	3.26%
U.S. Consumer Product Safety Commission	9	\$ 40,661	541	1.66%
U.S. Equal Employment Opportunity Commission	75	\$ 825,124	2,038	3.68%
U.S. Holocaust Memorial Museum	7	\$ 380,358	160	4.38%
U.S. International Trade Commission	13	\$ 211,705	402	3.23%
U.S. Nuclear Regulatory Commission	64	\$ 445,015	3,228	1.98%
U.S. Office of Personnel Management	138	\$ 1,242,784	5,506	2.51%
U.S. Office of Special Counsel	X	X	X	X
U.S. Postal Service	30,650	\$ 277,262,433	641,140	4.78%
U.S. Tax Court	3	\$ 752,449	171	1.75%
Other ⁶	4,212	\$ 40,103,043		
Legislative and Judicial				
U.S. House of Representatives	369	\$ 5,272,669	10,028	3.68%
U.S. Senate	163	\$ 1,626,519	6,562	2.48%
Administrative Office of the U.S. Courts	675	\$ 10,260,999	30,166	2.24%
Total Civilians: ⁷	107,518	\$ 1,006,609,426	2,936,218	3.66%

CIVILIAN / MILITARY / RETIREE DETAIL REPORT
September 30, 2017

Dept/Agency/Category ¹	Taxpayer Count	Balance Owed	Workforce ²	Delinquency Rate ³
Military				
Active Duty Military	16,138	\$ 45,850,873	1,408,723	1.15%
Military Reserve/Guard	24,008	\$ 135,843,434	1,093,938	2.19%
Retirees				
Civilian Retired	51,932	\$ 592,545,417	2,099,232	2.47%
Military Retired	83,308	\$ 1,326,855,656	2,362,612	3.53%
Grand Total:	282,904	\$ 3,107,704,806	9,900,723	2.86%

Notes:

¹ Agencies with less than 100 employees, or a zero delinquency rate are not shown on this report.

² Workforce data sources: U.S. Office of Personnel Management, Enterprise Human Resources Integration-Statistical Data Mart (EHRI-SDM); Dept of Defense, Defense Manpower Data Center (DMDC) ; U.S. Postal Service.

³ The Delinquency Rate is calculated by dividing the number of delinquent taxpayers by Workforce. Tax delinquency is defined as having a balance due and/or potential nonfiler account, excluding those accounts in installment agreement status. For smaller agencies, changes in the number of delinquent employees disproportionately affect the delinquency rate.

⁴ Excludes foreign service employees.

⁵ Executive Office of the President includes Ofc of Administration, Council of Environmental Quality, Ofc of Natl Drug Ctrl Policy, Ofc of Sci & Tech Policy, Ofc of US Trade Rep, Natl Security Council, Council of Econ Advisers, Ofc of Mgmt & Budget, Ofc of President, Ofc of Vice President, Exec Residence at White House, and Ofc of Policy Development.

⁶ Includes employees of federal agencies that do not make human resources submissions to the U.S. Office of Personnel Management. Generally includes employees of legislative branch and security agencies, and is obtained through an annual match of internal W-2 records, where available.

⁷ The totals on this line exceed the sums of the columns because federal agencies with 25 or less employees, or no delinquent employees, are not shown.

X= value<3; associated dollar values, totals and rates blurred.

Internal Revenue Service
Federal Employee/Retiree Delinquency Initiative (FERDI)
CIVILIAN / MILITARY / RETIREE SUMMARY REPORT
September 30, 2016

Category	Total Workforce			FERDI Taxpayer Count ¹ (Excluding Installment Agreements)			Balance Owed (Excluding Installment Agreements)			Delinquency Rate ²	
	2016	2015	% Change	2016	2015	% Change	2016	2015	% Change	2016	2015
CIVILIAN EMPLOYEES	2,914,085	2,842,421	2.52%	115,454	112,326	2.78%	\$ 1,020,746,436	\$ 1,088,810,864	-6.25%	3.96%	3.95%
CIVILIAN RETIRED	2,077,804	2,053,688	1.17%	56,076	51,577	8.72%	\$ 632,341,761	\$ 640,583,739	-1.29%	2.70%	2.51%
MILITARY ACTIVE DUTY	1,409,577	1,429,008	-1.36%	17,613	18,265	-3.57%	\$ 48,340,579	\$ 54,036,702	-10.54%	1.25%	1.28%
MILITARY RESERVE/GUARD	1,120,231	1,134,734	-1.28%	24,996	25,972	-3.76%	\$ 133,412,365	\$ 155,815,853	-14.38%	2.23%	2.29%
MILITARY RETIRED	2,335,433	2,308,780	1.15%	91,635	88,844	3.14%	\$ 1,452,047,454	\$ 1,589,742,239	-8.66%	3.92%	3.85%
TOTAL:	9,857,130	9,768,631	0.91%	305,774	296,984	2.96%	\$ 3,286,888,595	\$ 3,528,989,397	-6.86%	3.10%	3.04%

Notes:

¹For the purpose of this table, an employee is considered delinquent if he has an unresolved federal income tax delinquency in the form of a balance owed and/or an unfiled tax return. ***Accounts in currently not collectible, combat zone, offer in compromise, or bankruptcy/litigation status are included. Employees in installment agreements are excluded.***

²Number of delinquent employees / total workforce.

Internal Revenue Service
Federal Employee/Retiree Delinquency Initiative (FERDI)
CIVILIAN / MILITARY / RETIREE DETAIL REPORT
September 30, 2016

Dept/Agency/Category ¹	Taxpayer Count	Balance Owed	Workforce ²	Delinquency Rate ³
Executive Departments				
Department of Agriculture	2,259	\$ 17,761,286	96,591	2.34%
Department of the Air Force	6,904	\$ 52,137,007	191,177	3.61%
Department of the Army	11,605	\$ 83,985,829	277,570	4.18%
Department of Commerce	1,683	\$ 20,103,461	46,012	3.66%
Department of Defense	5,723	\$ 43,597,395	140,878	4.06%
Department of Education	177	\$ 2,177,484	4,362	4.06%
Department of Energy	343	\$ 3,357,521	15,153	2.26%
Department of Health and Human Services	3,703	\$ 46,629,242	86,552	4.28%
Department of Homeland Security	5,702	\$ 43,489,866	191,644	2.98%
Department of Housing and Urban Development	395	\$ 5,571,578	8,000	4.94%
Department of the Interior	1,754	\$ 14,513,367	71,057	2.47%
Department of Justice	2,553	\$ 22,998,946	116,530	2.19%
Department of Labor	502	\$ 5,527,936	15,749	3.19%
Department of the Navy	8,849	\$ 69,416,474	250,664	3.53%
Department of State ⁴	344	\$ 5,924,460	13,126	2.62%
Department of Transportation	1,421	\$ 15,695,293	55,172	2.58%
Department of the Treasury	1,449	\$ 8,755,526	97,827	1.48%
Department of Veterans Affairs	16,453	\$ 160,651,148	373,152	4.41%
Independent Agencies (100 or more employees)				
Armed Forces Retirement Home	13	\$ 90,484	297	4.38%
Broadcasting Board of Governors	52	\$ 566,626	1,523	3.41%
Commodity Futures Trading Commission	20	\$ 121,557	731	2.74%
Consumer Financial Protection Bureau	28	\$ 1,921,916	1,630	1.72%
Corporation for National and Community Service	12	\$ 89,011	658	1.82%
Court Services and Offender Supervision Agency	92	\$ 1,119,081	1,168	7.88%
Environmental Protection Agency	431	\$ 4,757,882	15,634	2.76%
Executive Office of the President ⁵	34	\$ 432,316	1,920	1.77%
Export-Import Bank of the United States	20	\$ 233,790	463	4.32%
Farm Credit Administration	4	\$ 2,106	313	1.28%
Federal Communications Commission	61	\$ 2,333,707	1,612	3.78%
Federal Deposit Insurance Corporation	148	\$ 1,893,022	6,461	2.29%
Federal Election Commission	10	\$ 90,487	325	3.08%
Federal Housing Finance Agency	22	\$ 156,163	725	3.03%
Federal Labor Relations Authority	8	\$ 30,376	146	5.48%
Federal Maritime Commission	X	X	X	X
Federal Mediation and Conciliation Service	9	\$ 118,844	226	3.98%
Federal Reserve System Board of Governors	92	\$ 873,198	2,800	3.29%
Federal Retirement Thrift Investment Board	9	\$ 140,983	253	3.56%
Federal Trade Commission	33	\$ 88,762	1,164	2.84%
General Services Administration	430	\$ 5,333,037	11,552	3.72%

CIVILIAN / MILITARY / RETIREE DETAIL REPORT

September 30, 2016

Dept/Agency/Category ¹	Taxpayer Count	Balance Owed	Workforce ²	Delinquency Rate ³
Government Accountability Office	73	\$ 408,734	3,191	2.29%
Government Printing Office	118	\$ 1,763,111	1,733	6.81%
Int'l Boundary and Water Comm: U.S. and Mexico	3	\$ 61	228	1.32%
Merit Systems Protection Board	4	\$ 5,729	226	1.77%
Millennium Challenge Corporation	11	\$ 52,664	291	3.78%
National Aeronautics and Space Administration	311	\$ 3,603,437	17,251	1.80%
National Archives and Records Administration	109	\$ 903,522	2,998	3.64%
National Credit Union Administration	24	\$ 122,933	1,213	1.98%
National Endowment for the Arts	7	\$ 123,476	174	4.02%
National Endowment for the Humanities	6	\$ 19,951	174	3.45%
National Labor Relations Board	48	\$ 522,706	1,545	3.11%
National Science Foundation	60	\$ 457,325	1,455	4.12%
National Transportation Safety Board	7	\$ 13,200	433	1.62%
Overseas Private Investment Corporation	5	\$ 89,367	278	1.80%
Peace Corps	38	\$ 440,109	1,106	3.44%
Pension Benefit Guaranty Corporation	44	\$ 447,042	983	4.48%
Presidio Trust	8	\$ 126,043	326	2.45%
Railroad Retirement Board	34	\$ 221,623	916	3.71%
Securities and Exchange Commission	84	\$ 917,878	4,665	1.80%
Selective Service System	5	\$ 36,881	174	2.87%
Small Business Administration	197	\$ 1,920,374	3,815	5.16%
Smithsonian Institution	288	\$ 2,021,445	4,742	6.07%
Social Security Administration	2,503	\$ 25,560,472	64,394	3.89%
Tennessee Valley Authority	279	\$ 2,873,202	10,691	2.61%
U.S. Agency for International Development	144	\$ 804,513	3,847	3.74%
U.S. Consumer Product Safety Commission	13	\$ 60,525	561	2.32%
U.S. Equal Employment Opportunity Commission	100	\$ 744,401	2,137	4.68%
U.S. Holocaust Memorial Museum	6	\$ 365,796	166	3.61%
U.S. International Trade Commission	17	\$ 256,261	410	4.15%
U.S. Nuclear Regulatory Commission	77	\$ 845,616	3,521	2.19%
U.S. Office of Personnel Management	144	\$ 2,035,483	5,358	2.69%
U.S. Office of Special Counsel	5	\$ 2,300	141	3.55%
U.S. Postal Service	32,244	\$ 274,966,683	636,346	5.07%
U.S. Tax Court	3	\$ 728,895	182	1.65%
Other ⁶	3,628	\$ 33,707,744		
Legislative and Judicial				
U.S. House of Representatives	465	\$ 6,966,233	10,005	4.65%
U.S. Senate	189	\$ 1,652,846	6,444	2.93%
Administrative Office of the U.S. Courts	754	\$ 11,845,947	33,271	2.27%
Total Civilians:⁷	115,454	\$ 1,020,746,436	2,914,085	3.96%
Military				
Active Duty Military	17,613	\$ 48,340,579	1,409,577	1.25%
Military Reserve/Guard	24,996	\$ 133,412,365	1,120,231	2.23%

CIVILIAN / MILITARY / RETIREE DETAIL REPORT
September 30, 2016

Dept/Agency/Category ¹	Taxpayer Count	Balance Owed	Workforce ²	Delinquency Rate ³
Retirees				
Civilian Retired	56,076	\$ 632,341,761	2,077,804	2.70%
Military Retired	91,635	\$ 1,452,047,454	2,335,433	3.92%
Grand Total:	305,774	\$ 3,286,888,595	9,857,130	3.10%

Notes:

¹Agencies with less than 100 employees, or a zero delinquency rate are not shown on this report.

²Workforce data sources: U.S. Office of Personnel Management, Enterprise Human Resources Integration-Statistical Data Mart (EHRI-SDM); Dept of Defense, Defense Manpower Data Center (DMDC) ; U.S. Postal Service.

³The Delinquency Rate is calculated by dividing the number of delinquent taxpayers by Workforce. Tax delinquency is defined as having a balance due and/or potential nonfiler account, excluding those accounts in installment agreement status. For smaller agencies, changes in the number of delinquent employees disproportionately affect the delinquency rate.

⁴Excludes foreign service employees.

⁵Executive Office of the President includes Ofc of Administration, Council of Environmental Quality, Ofc of Natl Drug Ctrl Policy, Ofc of Sci & Tech Policy, Ofc of US Trade Rep, Natl Security Council, Council of Econ Advisers, Ofc of Mgmt & Budget, Ofc of President, Ofc of Vice President, Exec Residence at White House, and Ofc of Policy Development.

⁶Includes employees of federal agencies that do not make human resources submissions to the U.S. Office of Personnel Management. Generally includes employees of legislative branch and security agencies. and is obtained through an annual match of internal W-2 records, where available.

⁷The totals on this line exceed the sums of the columns because federal agencies with 25 or less employees, or no delinquent employees, are not shown.

X= value<3; associated dollar values, totals and rates blurred.